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असाधारण

EXTRAORDINARY

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प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 13th February 1965

G.S.R. 245.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts sugar described in column (2) of the Table below and falling under sub-item (1) of Item No. 1 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) from so much of the duty leviable thereon as is in excess of the duty specified in the corresponding entry in column (3) thereof.

TABLE

Sr. No.	Description of Sugar	Duty
1	2	3
1.	Sugar produced by a manufacturer during the period beginning from any day after the 30th day of September, 1964 and ending with the 30th day of November, 1964, which is in excess of the quantity produced during the corresponding period in 1962.	50 per cent of the duty (standard rate)

1	2	3
2.	Sugar produced by a manufacturer during the period beginning from any day after the 31st day of December, 1964, and ending with the 30th day of June, 1965, which is in excess of the quantity produced during the corresponding period in 1964:—	
(i)	On the first 10% of such excess production	80 per cent of the duty (standard rate).
(ii)	On the next 10% of such excess production	60 per cent of the duty (standard rate)
(iii)	On the balance of such excess	50 per cent of the duty (standard rate)

Provided that where a manufacturer of sugar has more than one factory engaged in the production of sugar, then, for determining the excess quantity produced in his factories for the purposes of granting exemption under the notification, sugar produced in all such factories during the period or periods specified in the Table shall be taken into account as a whole.

Provided further that in the case of factories which went into production only in 1960-61 or thereafter (after a trial-run in the season immediately preceding), a rebate at the flat rate of thirty per cent of the basic excise duty shall be granted only on such quantity of sugar produced during the 1964-65 season as is in excess of the actual production in 1963-64 or the notional production calculated in accordance with any of the following formulae as may be applicable, whichever is higher.

- (a) Factories which had a trial-run during 1959-60 or went into production in 1960-61 and 1961-62.

$$\text{Notional production} = C \times d \times \frac{r}{100}$$

- (b) Factories which went into production in 1962-63 or had a trial-run in 1961-62.

$$\text{Notional production} = 0.9C \times 0.9d \times \frac{r}{100}$$

- (c) Factories which went into production in 1963-64 or had a trial-run in 1962-63.

$$\text{Notional production} = 0.85C \times 0.85d \times \frac{r}{100}$$

- (d) Factories which went into production in 1964-65 or had a trial-run in 1963-64.

$$\text{Notional production} = 0.7C \times 0.6d \times \frac{r}{100}$$

'C' means the licensed capacity of the factory reduced to 22 hours working, i.e. multiplying the licensed capacity by 22/24.

'd' means the average duration of the season in days in 1963-64 in the State in which the factory is situated. This is reckoned by dividing the number of hours actually worked by 22.

'r' means sugar produced expressed as percentage of cane crushed by the factory in 1964-65.

Explanation

1. The exemption in the case of factories situated in the States of Maharashtra and Gujarat shall be calculated taking the average duration of season of the former composite State of Bombay.

2. The average duration of the season shall be determined as under:

(i) Total number of hours of actual crushing for all the factories in the State ..	a
(ii) Total number of factories in the State ..	b
(iii) Average hours of actual crushing per factory ..	$\frac{a}{b}$
(iv) Average duration of the season ..	$\frac{a}{b} \times \frac{1}{22}$

3. For the purposes of this notification—

- (1) "season" means a period of 12 months beginning on the 1st day of November,
- (2) a factory shall be deemed to have had a "trial-run" in a particular season, only, if on first going into production the period during which actual crushing was done therein in that season is less than 40 per cent of the average duration of the season in the State in which the factory is situated,
- (3) "licensed capacity" means the cane crushing capacity specified in the licence issued to the factory (industrial undertaking) under the Industries (Development and Regulation) Act, 1951 (65 of 1951) and where such licence specifies two limits, the higher limit.

4. In computing the production of sugar during 1964-65,—

- (i) any sugar obtained from re-processing of sugar-house products left over in process at the end of the previous season shall be taken into account;
- (ii) the following shall not be taken into account, namely:—
any sugar obtained by re-processing defective sugar or damaged sugar, or by refining gur or khandsari sugar or brown sugar.

5. Any sugar left over in the process in the sugar-house at the end of each of the periods referred to in column (2) of the Table or at the end of the season in respect of new factories shall not be taken into account as production for that period.

6. "day" for the purposes of computing excess production shall be the same as that adopted by the factory for maintaining the account of production in that factory in Form R.G. 1.

[No. 13/65.]

R. N. MISRA, Jt. Secy.

MINISTRY OF HEALTH

ERRATA

The Signature appearing under Ministry of Health Notification No. F. 4-3/65-MPT, dated 5th February, 1965, published in the Gazette of India Extraordinary, Part II—Section 3(i), dated 5th February, 1965 (Issue No. 21) as G.S.R. 216, may be read as "R. K. Ramadhyani, Secy." in place of "B. B. L. Bharadwaj, Under Secy."

